

Amendment No. 1 to HB1116

**Hill M
Signature of Sponsor**

AMEND Senate Bill No. 1128*

House Bill No. 1116

by deleting all language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-705(e)(2), is amended by adding the following language at the end of subdivision (B):

The base tax shall be recalculated in any year in which the actual tax due is less than the previously established base tax for the property, and the recalculated base tax shall apply until further recalculated pursuant to the provisions of this part.

SECTION 2. Tennessee Code Annotated, Section 67-5-807, is amended by deleting the section in its entirety and substituting instead the following:

Every assessor shall make assessment records available to the trustee and other tax collecting officials in electronic format or such other format as may be agreed, with notations sufficient to permit billing to the property owner or other responsible party for all ad valorem taxes levied in accordance with law.

SECTION 3. Tennessee Code Annotated, Section 67-5-902, is amended by adding the following new subsection:

(c) With approval of the director of property assessments, the assessor may require electronic filing for tangible personal property schedules and for any year in which electronic filing is required in the county, the filing deadline is extended to April 15, and tangible personal property assessments may be appealed directly to the state board of equalization until forty-five (45) days after the assessment change notice is sent.

SECTION 4. Tennessee Code Annotated, Section 67-5-903, is amended by deleting the second sentence of subdivision (d)(2), and substituting instead the following:

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Mitigation of the forced assessment shall follow the procedure, including appeal, prescribed for correction of error under § 67-5-509, but must be requested within the same deadline as provided for amendment of a schedule pursuant to subsection (e).

SECTION 5. Tennessee Code Annotated, Section 67-5-1601, is amended by substituting the language “on-site review or photo” for the language “on-site review” wherever it appears in the section; and is further amended by adding the following as a new subdivision to subsection (a):

(5) Photo review of parcels as part of reappraisal is permitted only in compliance with rules adopted by the state board of equalization.

SECTION 6. This act shall take effect upon becoming a law, the public welfare requiring it.